

ASSOCIATED RECREATION COUNCIL  
(A Nonprofit Corporation)

FINANCIAL REPORT

DECEMBER 31, 2001

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CERTIFIED PUBLIC ACCOUNTANTS

## INDEPENDENT AUDITORS' REPORT

To the Board of Directors  
Associated Recreation Council  
Seattle, Washington

We have audited the accompanying statements of financial position of Associated Recreation Council (a non-profit organization) as of December 31, 2001 and 2000, and the related statements of activities, changes in net assets, and cash flows for the years then ended. These financial statements are the responsibility of the Organization's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Associated Recreation Council as of December 31, 2001 and 2000, and the changes in its net assets and its cash flows for the years then ended, in conformity with accounting principles generally accepted in the United States.

Our audit was conducted for the purposes of forming an opinion on the basic 2001 financial statements of Associated Recreation Council taken as a whole. The accompanying 2001 Schedule of Revenue and Expenses is presented for purposes of additional analysis and is not a required part of the basic financial statements. The information in that schedule has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly presented in all material respects in relation to the financial statements taken as a whole.



February 14, 2002

ASSOCIATED RECREATION COUNCIL  
STATEMENTS OF FINANCIAL POSITION  
December 31, 2001 and 2000

ASSETS	<u>2001</u>	<u>2000</u>
Current Assets		
Cash and cash equivalents	\$ 735,700	\$ 567,563
Certificates of deposit	2,148,706	1,840,000
Other investments		109,725
Grants receivable	42,391	
Other receivables	5,194	
Prepaid expenses	<u>16,341</u>	<u>12,363</u>
Total assets	<u><u>\$ 2,948,332</u></u>	<u><u>\$ 2,529,651</u></u>
LIABILITIES AND NET ASSETS		
Current Liabilities		
Accounts payable	\$ 123,245	\$ 79,689
Accrued payroll and related taxes	221,258	208,837
Sales and excise tax payable	73,988	44,394
Deferred revenue	<u>99,101</u>	<u>130,551</u>
Total current liabilities	517,592	463,471
Net Assets		
Unrestricted	2,422,740	2,058,180
Temporarily restricted	<u>8,000</u>	<u>8,000</u>
Total net assets	<u>2,430,740</u>	<u>2,066,180</u>
Total liabilities and net assets	<u><u>\$ 2,948,332</u></u>	<u><u>\$ 2,529,651</u></u>

See Notes to Financial Statements

# ASSOCIATED RECREATION COUNCIL

## STATEMENTS OF ACTIVITIES

For the Years Ended December 31, 2001 and 2000

	2001	2000
Unrestricted Net Assets		
Support and Revenue		
Class fees	\$ 4,899,473	\$ 4,704,820
Sports fees	726,880	697,946
Facility rental fees	209,451	190,204
Donations	372,448	289,619
Grants, including transfers from temporarily restricted net assets	483,351	287,490
Fundraising events	153,620	172,738
Special programs	367,136	452,733
Field trips	203,412	200,675
Retail sales	192,167	167,639
Miscellaneous	31,900	114,351
Interest	116,575	112,641
Total support and revenue	7,756,413	7,390,856
Expenses		
Program	7,102,337	6,707,047
Fundraising	26,665	23,028
Management and general	262,851	261,453
Total expenses	7,391,853	6,991,528
Increase in unrestricted net assets	364,560	399,328
Temporarily Restricted Net Assets		
Grants and donations	194,606	74,594
Grants and donations transferred to unrestricted	(194,606)	(84,940)
Increase (decrease) in temporarily restricted net assets	-	(10,346)
Increase in net assets	364,560	388,982
Net assets, beginning of year	2,066,180	1,677,198
Net assets, end of year	\$ 2,430,740	\$ 2,066,180

See Notes to Financial Statements

# ASSOCIATED RECREATION COUNCIL

## STATEMENT OF CHANGES IN NET ASSETS For the Year Ended December 31, 2001

	Balance January 1, 2001	Excess of Revenues (Expenses)	Transfers to (from)	Balance December 31, 2001
Sports	\$ 89,997	\$ (10,589)	\$ -	\$ 79,408
Sports umpires	4,261	(1,606)	-	2,655
Sports youth	25,709	1,090	-	26,799
Before/After school	(6,670)	(3,593)	-	(10,263)
Jefferson	125,897	18,101	-	143,998
Camp Long	684	5,842	-	6,526
CL Longfellow	-	505	-	505
Southwest	57,752	(12,586)	-	45,166
Southwest EC Hughes	12,928	523	-	13,451
Langston Hughes	22,496	2,938	-	25,434
Miller	61,543	(10,777)	-	50,766
Garfield	12,887	(5,497)	-	7,390
Garfield pool	5,317	(3,794)	-	1,523
Garfield teen	8,378	(5,804)	-	2,574
Alki	(1,182)	9,796	-	8,614
Whale tale	-	2,506	-	2,506
Special programs	19,155	(1,459)	-	17,696
Rainier Beach	22,182	2,946	(3,057)	22,071
Rainier Beach pool	9,442	(9,442)	-	-
Rainier Beach concessions	-	(3,057)	3,057	-
Rainier	111,345	476	-	111,821
Rainier Project Compute	(906)	8,757	-	7,851
Ballard	817	37,383	-	38,200
Ballard pool	5,651	2,386	-	8,037
Loyal Heights	59,619	(14,452)	49	45,216
Salmon Bay Park	49	-	(49)	-
Magnolia	69,061	13,141	-	82,202
Queen Anne	24,939	29,893	-	54,832
Queen Anne pool	5,233	1,183	-	6,416
Friends of 4th & Ward Park	6,269	23,532	-	29,801
Hiawatha	121,117	38,337	-	159,454
Senior adults	14,494	572	-	15,066
Meadowbrook	237,904	(1,349)	-	236,555
Meadowbrook pool	9,706	1,480	-	11,186
Van Asselt	26,079	(5,023)	-	21,056
High Point	29,194	(6,513)	-	22,681
Discovery Park	68,059	2,722	-	70,781
Delridge	52,440	34,194	-	86,634
Delridge Career Center	(44,029)	(23,036)	-	(67,065)

# ASSOCIATED RECREATION COUNCIL

## STATEMENT OF CHANGES IN NET ASSETS

(Continued)

For the Year Ended December 31, 2001

	Balance January 1, 2001	Excess of Revenues (Expenses)	Transfers to (from)	Balance December 31, 2001
Carkeek Park	\$ 13,858	\$ 4,413	\$ (2,811)	\$ 15,460
Carkeek Park playground	362	15	-	377
Carkeek Park annex	2,434	11,195	811	14,440
Carkeek Park trails	402	(1,027)	2,000	1,375
Laurelhurst	160,116	39,975	-	200,091
South Park	24,943	(7,409)	-	17,534
South Park SPYEDHP	6,137	1,982	-	8,119
South Park Mini Career Center	(4,022)	2,736	-	(1,286)
Bitter Lake	36,497	7,932	-	44,429
Bitter Lake Madison pool	4,267	5	-	4,272
Greenlake	91,356	5,647	-	97,003
Ravenna-Eckstein	134,165	67,690	-	201,855
Ravenna-Eckstein playground	20,963	849	-	21,812
Japanese Gardens	7,652	2,114	-	9,766
Tennis	18,498	13,943	-	32,441
Amy Yee Fund	19,229	(2,705)	-	16,524
Seattle Canoe	6,763	7,172	-	13,935
Seattle Rowing	(3,223)	21,531	-	18,308
G.L. Rowing Foundation	10,032	25,599	-	35,631
Montlake	94,402	(8,054)	(40,000)	46,348
Montlake Building Fund	8,514	774	40,000	49,288
Yesler	(9,964)	39,985	-	30,021
Seattle boating	34,961	14,095	(27,076)	21,980
Colman pool	9,227	2,253	-	11,480
Wedding Attendants	1,356	278	-	1,634
Mt. Baker Building	14,645	(14,196)	27,076	27,525
Sand Point Traditions	-	497	-	497
Sand Point Traditions - Eddie Bauer	-	17,972	-	17,972
ARC	94,793	(10,427)	-	84,366
	<u>\$ 2,066,180</u>	<u>\$ 364,560</u>	<u>\$ -</u>	<u>\$ 2,430,740</u>

See Notes to Financial Statements

# ASSOCIATED RECREATION COUNCIL

## STATEMENT OF CHANGES IN NET ASSETS For the Year Ended December 31, 2000

	Balance January 1, 2000	Excess of Revenues (Expenses)	Transfers to (from)	Balance December 31, 2000
Sports	\$ 48,839	\$ 33,158	\$ 8,000	\$ 89,997
Sports late night	3,383	4,076	(7,459)	-
Sports umpires	7,819	(3,558)	-	4,261
Sports youth	(13,776)	39,485	-	25,709
Before/After school	-	(6,670)	-	(6,670)
Jefferson	122,593	3,304	-	125,897
Camp Long	1,557	(873)	-	684
Southwest	77,342	(6,860)	(12,730)	57,752
Southwest EC Hughes	-	198	12,730	12,928
Langston Hughes	(18,162)	40,658	-	22,496
Miller	49,952	11,591	-	61,543
Garfield	3,466	9,421	-	12,887
Garfield pool	5,380	(63)	-	5,317
Garfield teen	-	919	7,459	8,378
Alki	9,705	(10,887)	-	(1,182)
Special programs	18,614	541	-	19,155
Rainier Beach	18,875	3,307	-	22,182
Rainier Beach pool	4,834	4,608	-	9,442
Rainier	115,971	(4,626)	-	111,345
Rainier Project Compute	11,310	(12,216)	-	(906)
Ballard	12,501	(11,684)	-	817
Ballard pool	4,595	1,056	-	5,651
Loyal Heights	54,232	5,387	-	59,619
Salmon Bay Park	49	-	-	49
Magnolia	64,284	4,777	-	69,061
Queen Anne	51,345	(26,406)	-	24,939
Queen Anne pool	3,927	1,306	-	5,233
Friends of 4th & Ward Park	-	6,269	-	6,269
Hiawatha	96,207	24,910	-	121,117
Senior adults	3,061	11,433	-	14,494
Meadowbrook	187,810	50,094	-	237,904
Meadowbrook pool	7,178	2,528	-	9,706
Van Asselt	17,784	8,295	-	26,079
High Point	38,670	(9,476)	-	29,194
Discovery Park	54,543	13,516	-	68,059
Delridge	32,419	20,021	-	52,440
Delridge Career Center	(20,410)	(23,619)	-	(44,029)



ASSOCIATED RECREATION COUNCIL

STATEMENT OF CHANGES IN NET ASSETS

(Continued)

For the Year Ended December 31, 2000

	Balance January 1, 2000	Excess of Revenues (Expenses)	Transfers to (from)	Balance December 31, 2000
Carkeek Park	\$ 8,610	\$ 9,360	\$ (4,112)	\$ 13,858
Carkeek Park playground	346	16	-	362
Carkeek Park annex	-	(678)	3,112	2,434
Carkeek Park trails	-	(598)	1,000	402
Laurelhurst	119,557	40,559	-	160,116
South Park	22,782	2,161	-	24,943
South Park SPYEDHP	3,001	3,136	-	6,137
South Park Mini Career Center	(570)	(3,452)	-	(4,022)
Bitter Lake	29,395	7,102	-	36,497
Bitter Lake Madison pool	4,330	(63)	-	4,267
Greenlake	69,553	21,803	-	91,356
Ravenna-Eckstein	38,121	96,044	-	134,165
Ravenna-Eckstein playground	20,020	943	-	20,963
Japanese Gardens	2,414	5,238	-	7,652
Tennis	14,483	12,015	(8,000)	18,498
Amy Yee Fund	20,510	(1,281)	-	19,229
Seattle Canoe	8,566	(1,803)	-	6,763
Seattle Rowing	9,597	(12,820)	-	(3,223)
G.L. Rowing Foundation	9,581	451	-	10,032
Montlake	104,292	(9,890)	-	94,402
Montlake Building Fund	8,131	383	-	8,514
Yesler	(782)	(9,182)	-	(9,964)
Seattle boating	52,826	(3,266)	(14,599)	34,961
Colman pool	5,145	4,082	-	9,227
Wedding Attendants	-	1,356	-	1,356
Mt. Baker Building	-	46	14,599	14,645
ARC	51,393	43,400	-	94,793
	<u>\$ 1,677,198</u>	<u>\$ 388,982</u>	<u>\$ -</u>	<u>\$ 2,066,180</u>

See Notes to Financial Statements

# ASSOCIATED RECREATION COUNCIL

## STATEMENTS OF CASH FLOWS

For the Years Ended December 31, 2001 and 2000

	<u>2001</u>	<u>2000</u>
Cash Flows from Operating Activities		
Increase in net assets	\$ 364,560	\$ 388,982
Adjustments to reconcile increase in net assets to net cash provided by operating activities		
Changes in operating assets and liabilities		
Receivables	(47,585)	
Prepaid expenses	(3,978)	(12,363)
Accounts payable	43,556	(36,257)
Accrued payroll and related taxes	12,421	2,855
Sales and excise tax payable	29,594	5,406
Deferred revenue	<u>(31,450)</u>	<u>36,714</u>
Net cash provided by operating activities	367,118	385,337
Cash Flows from Investing Activity		
Net increase in certificates of deposit and other investments	<u>(198,981)</u>	<u>(419,725)</u>
Net increase (decrease) in cash	168,137	(34,388)
Cash and cash equivalents, beginning of year	<u>567,563</u>	<u>601,951</u>
Cash and cash equivalents, end of year	<u><u>\$ 735,700</u></u>	<u><u>\$ 567,563</u></u>

See Notes to Financial Statements

## NOTES TO FINANCIAL STATEMENTS

### Note 1. Nature of Activities and Summary of Significant Accounting Policies

#### Nature of Activities

Associated Recreation Council ("ARC") is an independent nonprofit corporation, the purpose of which is to benefit and support the City of Seattle Department of Parks and Recreation and its officially recognized Advisory Councils in providing public recreation programs at various parks and community centers throughout the City of Seattle. Such support involves the collection, administration, and disbursement of funds for member councils in connection with the activities provided by them.

#### Donated Facilities and Services

The City of Seattle Department of Parks and Recreation provides administrative office space for ARC. The fair value of this office space has not been included in these financial statements based on materiality. A substantial number of volunteers and City of Seattle Department of Parks and Recreation personnel make significant contributions of time to the program activities of the various member Advisory Councils. Donated services would not be performed by salaried personnel if the donated services were not available. Accordingly, no amounts are reflected in the financial statements for these donated services.

#### Net Assets

Financial statement presentation follows the recommendations of the Financial Accounting Standards Board in its Statement of Financial Accounting Standards ("SFAS") No. 117, Financial Statements of Not-for-Profit Organizations. Under SFAS No. 117, ARC is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted, temporarily restricted, and permanently restricted net assets. ARC has no permanently restricted net assets, so this class of net assets is not presented.

Contributions received are measured at their fair values and are reported as increases in net assets. ARC reports gifts of cash and other assets as restricted support if they are received with donor stipulations that limit the use of the donated assets, or if they are designated as support for future periods. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statements of activity as net assets released from restrictions.

## Note 1. (Continued)

### Revenue Recognition

Revenue relates primarily to payments for classes and participation in organized sports. Revenue is recognized as it is earned. Class fees are earned when the class takes place. Sports participation fees are earned on a pro rata basis during the sport season.

Deferred revenue consists of class and sports participation fees received prior to year end but for which the class has not occurred or the sport season is not complete.

### Use of Estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

### Federal Income Tax Status

ARC has been granted tax-exempt status under Internal Revenue Code Section 501(c)(3) and is therefore exempt from Federal income tax on any income related to its non-profit purpose.

### Concentrations of Risk

Financial instruments that potentially subject ARC to concentrations of credit risk consist principally of cash, a money market account, and certificates of deposit.

ARC maintains its operating bank account and a money market account with a single financial institution. Certificates of deposit are held in several different financial institutions located in the United States. Balances in these institutions are insured by the Federal Deposit Insurance Corporation up to \$100,000. At December 31, 2001 and 2000, amounts held with these institutions exceeded insurance limitations by approximately \$835,700 and \$1,358,000, respectively.

### Cash Flows

For the reporting of cash flows, the caption "cash and cash equivalents" includes cash in banks and money market funds.

#### Note 2. Certificates of Deposit

Certificates of deposit mature at various dates through 2002 and 2003. Certificates of deposit are accounted for at market value.

#### Note 3. Participants' Fees

Under the terms of an annually-negotiated contract, ARC collects fees from program participants for the City of Seattle Department of Parks and Recreation. Such fees represent charges for the use of city facilities. Payments in estimation of these collections are transferred to the City on a monthly basis. Annually, these estimates are adjusted to reflect actual program participation. ARC collected and disbursed to the City participant fees of \$189,022 and \$269,662 for the years ended December 31, 2001 and 2000, and was paid \$22,160 and \$32,981 by the City for performing these collection services for those years.

#### Note 4. Grant Revenues

The City of Seattle provides asset development grants for parks and community centers in various locations within the city limits. Advisory Councils first make expenditures toward these grants and then request reimbursement. Under terms of the grants, regardless of what improvements are made, ownership of the property remains with the City of Seattle. These financial statements include grant revenues and expenses of these types totaling \$141,180 for 2001. There were no revenues or expenses recorded for these types of grants in 2000. At December 31, 2001, \$22,060 was receivable under these grants.

## S U P P L E M E N T A R Y   I N F O R M A T I O N

**ASSOCIATED RECREATION COUNCIL**  
**SCHEDULE OF REVENUE AND EXPENSE**  
**For the Year Ended December 31, 2001**

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	Before/																			SW													
	Sports	Umpires	Sports Youth	After School	Jefferson	Camp Long	CL Longfellow	Southwest	EC Hughes Playground	Langston Hughes	Miller	Garfield	Garfield Pool	Garfield Teen Life	Alki	Alki Whale Tail	Special Programs	Rainier Beach															
Revenue																																	
Class Fees-Adults	\$	(647)	\$	-	\$	-	\$	20,973	\$	4,060	\$	-	\$	8,056	\$	-	\$	10,140	\$	4,623	\$	6,262	\$	-	\$	79,555	\$	254	-	\$	6,164	\$	136
Class Fees Adults-Retail Sales					3,458																												
Class Fees Youth & Seniors					157,404	37,736		94,826		3,372	80,624	53,435		131,973																			
Class Fees Child Care Under 8					127,191			16,465			33,557	4,678		123,411																			
Class Fees Youth, Sr.-Retail					49																												
Indoor Sports Fees-Adults	26,124				5,998	34		20			124	225		1,582																			
Indoor Sports Fees Youth, Sr.					10,112			3,497			2,252	2,463		5,548																			
Outdoor Sports Fees-Adults	190,478				352	322					40	100		150																			
Outdoor Sports Fees-Youth, Sr.	3,420				2,773			645			1,990	505		2,303																			
Facility Rental Staffing Fees	4,306				4,593						9,574	7,113		5,048																			
Donations	1,150				3,133			647			873	3,398		150																			
Grants	34,141				5,000			8,340			2,069	42,878		1,332																			
Dues & Insurance																																	
Fund Raising Events					1,137	2,579		1,243		35	642	309		240																			
Special Events	925				5,131	4,506		1,047		1,460	25	1,238		6,948																			
Special Service Contracts					102																												
Field Trips						4,819					30	(24)		4,850																			
Merchandise-Retail Sales						83		7,603		915	802	(24)		195																			
Uniforms-Retail Sales								115			15																						
Weight Room Use-Retail Sales								56				432																					
Misc. Sales Income	6,286		136		6,434	1,823		8,122		3,051	3,893	3,046	593		3,490																		
Total revenue	266,183		79,804	36,072	355,257	61,777	500	157,025		119,039	141,333	126,061	17,949	4,144	365,623	2,485	41,863	141,972															
Cash Over/Short																																	
NSF Checks	(297)				59	(200)		(457)		(640)	(2)	(28)			(863)		(130)	(215)															
Refunds	(6,037)				(1,764)	(1,464)		(3,902)		(1,844)	(1,719)	(271)	(195)		(3,319)		(729)	(3,715)															
Total allowance/refunds	(6,334)				(1,705)	(1,664)		(4,359)		(2,484)	(2,181)	(821)	(195)		(4,182)		(859)	(3,930)															
Net revenue	259,849		79,804	36,072	353,552	60,113	500	152,666		116,555	139,152	125,240	17,754	4,144	361,441	2,485	41,004	138,042															
Expenses																																	
Payroll Expense																																	
Other Employees	45,945																																
Sight Coordinator Wages																																	
Payroll Taxes	6,570																																
Office Salaries																																	
Office Payroll Taxes																																	
Total payroll expense	52,515		89,421	37,732	257,781	49,137		106,388		46,812	108,680	96,362	6,146	7,805	264,742	1,794	94,017																
General and Administrative Expense																																	
Marketing	1,839																																
Newspaper-Help Wanted																																	
Accounting & Legal Fees																																	
Bank Service Fees	28																																
Bank Merchant Fees	1,508																																
Contributions																																	
Dues & Subscriptions	112																																
Registration Fees	8,911																																
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ASSOCIATED RECREATION COUNCIL  
SCHEDULE OF REVENUE AND EXPENSE  
(Continued)  
For the Year Ended December 31, 2001

	Sports	Umpires	Sports Youth	Before/ After School	Jefferson	Camp Long	CL Longfellow	Southwest	SW EC Hughes Playground	Langston Hughes	Miller	Garfield	Garfield Pool	Garfield Teen Life	Alki	Alki Whale Tail	Special Programs	Rainier Beach
Equipment Purchases																		
Sport Officials	60,982	530	1,410		3,148	59		1,408							199			3,535
Field Trips- Participant			(3,950)		4,852			80							556			300
Travel: Staff (Air/Bus/Taxi)	100				650	1,719		2,026		300	1,430	128		350	105		1,780	9,300
Bus/Parking			12		824							64			463		56	227
Rentals	61,946																	
Casual Labor	30,107		2,424		76	(210)		55		325	56				94			113
Uniforms			2,380		100			8,972		9,825		200			640			80
Awards & Trophies-Sports	14,226				3,719			797			5,347	949			1,217			8,222
Telephone					1,003			128		925	236	15			419			1,045
Licenses and Other Taxes			47		1,088													102
Repairs & Maintenance	6,375				4,239	1,163		2,485		333	2,191	1,864		241	4,373		80	3,534
Insurance-General		1,500			319			615			1,225				86			1,730
Insurance-Group Medical											655							
Outside Services	6,649				8,659					1,090								1,244
Supplies: Classes	(8)		(350)		2,859	(655)		2,020		23,499	1,314	287			10,344			1,849
Supplies: Sports	8,829		2,707		22,480	404		10,766		200	17,149	3,854	3,900	760	1,439		5,437	1,849
Office Supplies			10		115	39		247			296	363			207		(32)	2,295
Office Supplies-Photocopy					646			225		463	35	115	13		1,900		13	244
Supplies: General	80		26		420	295		7,607		718	347	1,279	4,063	13	2,884		407	2,271
Supplies: Special Events	721		865		5,324	72		3,554		3,452	2,444	3,690	1,437	5	4,858		1,456	2,789
Supplies: ARC Board Meetings										20				80	20			
Supplies: Fund Raising					484			117		1,678	263		2,317		64		4,960	
Postage	1,193				8			291		14					87		813	
Miscellaneous	5,562		(10,615)		458	136		2,032		16,847	1,338	10,124	1,115	230	1,787		2,415	(8,385)
Total general and administrative expenses	209,160	2,030	(13,005)	200	67,622	3,214		54,367		61,942	37,844	29,792	14,463	2,047	64,621		39,890	36,543
Excess of revenues (expenses) before miscellaneous	(1,826)	(2,030)	3,388	(1,860)	28,149	7,762	500	(8,089)		7,801	(7,372)	(914)	(2,855)	(5,708)	32,078	2,485	(680)	7,482
Miscellaneous Income A R C Fees Interest Earned	5,302	424	674	(125)	6,320	342	5	2,644	523	1,119	2,538	724	160	284	1,337	21	660	642
Total miscellaneous income	5,302	424	674	(125)	6,320	342	5	2,644	523	1,119	2,538	724	160	284	1,337	21	660	642
Miscellaneous Expense Class Participation Fees	6,898																	
ARC Service Fees	7,167		2,972	1,608	3,531			535		1,226	380	937	190		9,891			



ASSOCIATED RECREATION COUNCIL  
SCHEDULE OF REVENUE AND EXPENSE  
For the Year Ended December 31, 2001

	Rainier Beach/ Pool	Rainier Beach/ Concessions	Rainier	Rainier Compute	Ballard	Loyal Heights	Salmon Bay Park	Queen Anne	Q. Anne Pool	Friends of 4th & Ward Park	Hiawatha	Senior Adults	Meadowbrook	Meadowbrook Pool	Van Asselt											
Revenue																										
Class Fees-Adults	\$	-	\$	-	\$	21,518	\$	-	\$	19,325	\$	-	\$	13,982	\$	21,464	\$	36	\$	-	\$	12,630	\$	-	\$	1,700
Class Fees Adults-Retail Sales			4,235		4,831	650		3,747	379		204,416	63,680	17,242									216,196				11,622
Class Fees Youth & Seniors	53		49,346		73,539	123,774		291,889	26,930		141,334											133,005				17,711
Class Fees Child Care Under 8			15,722		60,329	52,321		125,265	54,847		1,334											6,033				
Class Fees Youth, Sr.-Retail			37		119	10		3,305	109		1,334											761				
Indoor Sports Fees-Adults			16,749		8,881	45		3,745	2,141		24,636											3,841				3,818
Indoor Sports Fees Youth, Sr.						15,841		7,497	19,811		907											17,338				440
Outdoor Sports Fees-Adults								8,491															2,214			660
Outdoor Sports Fees-Youth, Sr.									72													4,702				
Facility Rental Staffing Fees	3,637		4,135	41,141	14,917	160		3,287	35		1,870											4,870				3,708
Donations			11,347		907	169		2,009	11,767	111	37,984											9,923				
Grants			4,003			274		575	135		225											4,895				1,047
Dues & Insurance								281																		
Fund Raising Events	148		4,230		7,086	2,766		1,666	773	2,622	1,729	120	428									266		305		3,250
Special Events			8,184		220	24		8,716	270		3,645													334		3,177
Special Service Contracts					627																					
Field Trips			3,087																							
Merchandise-Retail Sales	4,847		952		931	31		5,647	20	9,627	172	309	732											4,267		1,451
Uniforms-Retail Sales	54				72			83	310				15											21		
Weight Room Use-Retail Sales	2,989		1,860		285	5,392		202	6,075	40	698		10,838													
Misc. Sales Income	156		886		1,243	6,050		9,264	2,913		1,021	612	6,400											1,156		465
Total revenue	11,884		125,408	41,141	197,628	28,754	236,110	489,851	153,343	23,675	169,165	389,249	117,635	446,698	10,953	49,049										
Cash Over/Short					(4)			31																		
NSF Checks			(358)		(145)	(13)		(272)			(848)	(141)	34	(164)		(195)										(195)
Refunds	(20)		(1,310)		(2,017)	(6,374)		(3,385)	(2,494)		(3,959)	(1,029)	(3,990)	(53)		(74)										(74)
Total allowance/refunds	(20)		(1,668)		(2,166)	(13)	(6,374)	(3,626)	(2,494)		(4,807)	(1,170)	(4,120)	(53)		(269)										
Net revenue	11,864		123,740	41,141	195,462	28,741	229,736	486,225	150,849	23,675	169,165	384,442	116,465	442,578	10,900	48,780										
Expenses																										
Payroll Expense																										
Other Employees	4,206		56,395	10,680	99,150	13,636	135,962	298,384	70,791	8,648	229,064	48,734	288,036	3,760	29,593											
Sight Coordinator Wages																										
Payroll Taxes	570		8,672	1,473	14,219	1,875	18,100	40,277	10,467	1,180	32,433	5,979	41,503	524	4,183											
Office Salaries																										
Office Payroll Taxes																										
Total payroll expense	4,776		65,067	12,153	113,369	15,511	154,062	338,661	81,258	9,828	261,497	54,713	329,539	4,284	33,776											
General and Administrative Expense																										
Marketing			586		6,322		6,106	5,014	3,577	1,580	4,661	1,595	11,854													
Newspaper-Help Wanted																										
Accounting & Legal Fees																										
Bank Service Fees																										
Bank Merchant Fees	87		68		868	291	90	102	13	90	781	52	11	68	120											
Contributions					250		1,233	2,033	694	127	50	50	2,058	100												
Dues & Subscriptions			(185)		154		80	105	50	30	748	130	140													
Registration Fees	1,135		5,165		1,045	200	350	985	(720)	200	1,285	557	1,622	(447)	484											

ASSOCIATED RECREATION COUNCIL

SCHEDULE OF REVENUE AND EXPENSE

(Continued)

For the Year Ended December 31, 2001

	Rainier Beach/ Pool	Rainier Beach/ Concessions	Rainier	Rainier Compute	Ballard	Ballard Pool	Loyal Heights	Salmon Bay Park	Magnolia	Queen Anne	Q. Anne Pool	Friends of 4th & Ward Park	Hiawatha	Senior Adults	Meadowbrook	Meadowbrook Pool	Van Asset
Equipment Purchases	1,477			4,782	453	884	4,463		809	1,573	3,320	16,357	2,253	2,259	19,600	307	13
Sport Officials			2,142						140	250					708		(123)
Field Trips: Participant			18,363		150		851		924	59			2,729	25,996	4,464	(201)	1,033
Travel: Staff (Air/Bus/Taxi)			10										62	88			
Bus/Parking																	
Rentals	(17)		1,533		81	263	(127)		2,820	460			663	2,124	2,966	261	
Casual Labor													1,036				
Uniforms	697		9,884		3,878	1,066	11,012		6,368	2,885	1,007		1,074	179	8,319	672	2,302
Awards & Trophies-Sports			2,431		260	63			25		78		387				813
Telephone				330	549		95						1,625		135		
Licenses and Other Taxes	51		1,228		2,491	4	3,338		6,813	1,619	2		4,850	1,876	5,561	4	33
Repairs & Maintenance				1,364	172		162		76	2,141	660		93		1,616	137	762
Insurance-General							1,483		655				1,688				
Insurance-Group Medical							3,810		13,987				2,541	(2)	2,359		
Outside Services	450		635	200	4,276	265	22,932		20,624	1,337	292	128,525	8,164	815	5,663		184
Supplies: Classes	35		2,127	826	8,950	82	13,776		40,773	11,406	292		27,060	8,480	24,512	74	3,572
Supplies: Sports					1,048		2,544		265	905	310		6,501		2,455		318
Office Supplies	64		51	2,343	835	557	1,643		1,205	2,242	13		389	57	345	25	226
Office Supplies-Photocopy																	
Supplies: General	2,633		15,075		156	4,539	877		5,227	249	3,425		563	85	321	2,515	2,180
Supplies: Special Events	450		2,907	4,352	2,337	787	3,322		2,369	3,444	797		3,920	2,280	4,767	1,092	6,303
Supplies: ARC Board Meetings					60		20							20			
Supplies: Fund Raising					296				44	(44)			2		300		
Postage				18			15			34			3,774				
Miscellaneous	9,089	3,060	(3,878)	5,151	540	1,020	3,222		8,651	959	267		928	543	1,131	565	715
Total general and administrative expenses	16,151	3,060	58,142	19,366	36,179	10,111	81,297		120,014	33,133	12,198	144,882	77,827	47,184	101,907	5,172	18,935
Excess of revenues (expenses) before miscellaneous	(9,063)	(3,060)	531	9,622	45,914	3,119	(5,623)		27,550	36,458	1,649	24,283	45,118	14,568	11,132	1,444	(3,931)
Miscellaneous Income																	
A R C Fees																	
Interest Earned	196	138	4,650	376	979	296	2,674		4,269	1,914	353	991	6,977	1,047	10,657	436	962
Total miscellaneous income	196	138	4,650	376	979	296	2,674		4,269	1,914	353	991	6,977	1,047	10,657	436	962
Miscellaneous Expense																	
Class Participation Fees																	
ARC Service Fees	575	135	4,465	1,241	3,077	1,029	2,040		614	3,811			(65)	10,914	6,199	400	2,054
Miscellaneous					6,433		9,463		18,064	4,668	819	1,742	13,823	4,129	16,939		
Total miscellaneous expense	575	135	4,705	1,241	9,510	1,029	11,503		18,678	8,479	819	1,742	13,758	15,043	23,138	400	2,054
Excess of revenues (expenses)	\$ (9,442)	\$ (3,057)	\$ 476	\$ 8,757	\$ 37,383	\$ 2,386	\$ (14,452)	\$ -	\$ 13,141	\$ 29,893	\$ 1,183	\$ 23,532	\$ 38,337	\$ 572	\$ (1,349)	\$ 1,480	\$ (5,023)

ASSOCIATED RECREATION COUNCIL

SCHEDULE OF REVENUE AND EXPENSE

For the Year Ended December 31, 2001

	High Point	Discovery Park	Delridge	Delridge Career	Carkeek	Carkeek Playground	Carkeek Annex	Carkeek Trails	Laurelhurst	South Park	SP SPYEDHP	SP Mini Career	Bitter Lake	Madison Pool	Greenlake	Ravenna	Ravenna Playground
Revenue																	
Class Fees-Adults	\$ -	\$ 24	\$ 8,118	\$ 3,728	\$ 749	\$ -	\$ -	\$ -	\$ 36,282	\$ 235	\$ -	\$ 143	\$ 3,311	\$ -	\$ 35,776	\$ 18,986	\$ -
Class Fees Adults-Retail Sales									135						95		
Class Fees Youth & Seniors	24,569	34,990	120,905		19,455				64,105	10,995		365	136,718		71,914	211,241	
Class Fees Child Care Under 8	7,065	64,243	163		30,673				23,583	731			152,368		30,085	216,795	
Class Fees Youth, Sr.-Retail					1,057								424			2,049	
Indoor Sports Fees-Adults	531		7,523						888	41			23,191		13,356	6,445	
Indoor Sports Fees Youth, Sr.	915								28,524	2,706			18,417		7,201	24,217	
Outdoor Sports Fees-Adults									22,026				4,255		3,415	1,834	
Outdoor Sports Fees-Youth, Sr.	357		1,292						6,834	440			7,601		5,645	7,800	
Facility Rental Staffing Fees	231	1,081	498		5,188				4,590	2,728	3,029	1,261	12,666	11,574	11,737	7,704	
Donations	1,255	4,289	3,936	5,000			10,825		81	11,008	10,576	25,274	2,185		21	7,802	
Grants	2,024	1,269	2,174					19,460		4,215					250	214	
Dues & Insurance			127												88		
Fund Raising Events	153												24,205	82		481	
Special Events	437		137		1,673				5,591				1,636	1,340		4,027	
Special Service Contracts																1,615	
Field Trips	100	10,646	275		123										217		
Merchandise-Retail Sales	156	19,400	1,518	41					149	12,747		1	131	5,640	4,733	(47)	
Uniforms-Retail Sales	294	183	776		28								373	23			
Weight Room Use-Retail Sales		1,324								1					2,405	64	
Misc. Sales Income	476	702	2,651	8	66				1,568	2,140			3,250	1,796	11,190	4,472	
Total revenue	38,563	136,827	151,417	8,777	59,012		10,825	20,652	194,356	47,987	13,605	27,044	390,307	20,455	199,033	515,218	
Cash Over/Short		1													1		
NSF Checks	(29)		(705)		(1,180)				(260)				(973)	(21)	(1,210)	25	
Refunds	(5)	(1,756)	(945)						(4,837)	(97)			(1,678)		(3,774)	(7,107)	
Total allowance/refunds	(34)	(1,755)	(1,650)		(1,180)				(5,097)	(97)			(2,651)	(21)	(4,983)	(7,082)	
Net revenue	38,529	135,072	149,767	8,777	57,832		10,825	20,652	189,259	47,890	13,605	27,044	387,656	20,434	194,050	508,136	
Expenses																	
Payroll Expense																	
Other Employees	25,766	78,569	81,416	24,402	43,134				59,440	12,603	5,817	23,000	237,132	8,830	115,971	283,473	
Sight Coordinator Wages																	
Payroll Taxes	3,770	11,008	11,245	3,145	5,711				8,323	1,836	782	2,917	34,879	1,227	15,461	39,051	
Office Salaries																	
Office Payroll Taxes																	
Total payroll expense	29,536	89,577	92,661	27,547	48,845				67,763	14,439	6,599	25,917	272,011	10,057	131,432	322,524	
General and Administrative Expense																	
Marketing		4,394			26				4,819	120			5,688		4,410	9,001	
Newspaper-Help Wanted																	
Accounting & Legal Fees																	
Bank Service Fees																	
Bank Merchant Fees	29	863	126		56				20	75			30	45	90	22	
Contributions									1,012				1,410		1,293	1,805	
Dues & Subscriptions		342							4,296	50	35		100				
Registration Fees	675	(497)	(125)						275	190	75	30	70	81	1,150	120	150

ASSOCIATED RECREATION COUNCIL

SCHEDULE OF REVENUE AND EXPENSE

(Continued)

For the Year Ended December 31, 2001

	High Point	Discovery Park	Delridge	Delridge Career	Carteek Playground	Carteek Annex	Carteek Trails	Laurelhurst	South Park	SP	SPYEDHP	SP Mini Career	Bitter Lake	Madison Pool	Greenlake	Ravenna	Ravenna Playground
Equipment Purchases	848	309					891	650	16,848				1,549	465	5,209	4,984	
Sport Officials								4,597					20,265		400		
Field Trips: Participant	184	351	(9)					470							634	410	
Travel: Staff (Air/Bus/Taxi)									148						444	264	
Bus/Parking																	
Rentals		594						7,074	98				472			587	
Casual Labor	726							2,395	150		705		275				
Uniforms	1,178	835	3,297					2,817	1,915				5,379	1,110	1,701	7,728	
Awards & Trophies-Sports	665		506					1,395					1,235		245	1,797	
Telephone																1,468	
Licenses and Other Taxes	473	1,147	2,251					3,083	224				4,319	1	3,019	5,664	
Repairs & Maintenance		92						120	54				864	282	42	104	
Insurance-General												199					
Insurance-Group Medical		1,451		1,530												7,804	
Outside Services		8,060	605				19,460	24,879	100	35			2,359			3,604	
Supplies: Classes	6,674	5,088	10,794					7,393	1,443	702		335	9,394		11,390	29,554	
Supplies: Sports	(25)	(25)	317					5,408	1,400				6,309	18	4,624	2,340	
Office Supplies	13	294	64					686	84	30		379	2,495	163	1,499	1,913	
Office Supplies-Photocopy																	
Supplies: General	144	7,120	116	47			224	96	7,938	125		167	1,318	6,737	3,709	690	
Supplies: Special Events	2,297	2,099	1,417				86	4,257	4,896				4,316	104	2,866	10,038	
Supplies: ARC Board Meetings																	
Supplies: Fund Raising																	
Postage		2,060					100	7	75					257		46	
Miscellaneous	1,054	7,057	1,231				667	1,480	3,933	3,193	(3,570)		1,624	616	3,065	14,245	
Total general and administrative expenses	14,960	41,634	20,590	1,577			21,428	78,881	40,076	4,900	(2,460)		92,972	9,925	46,075	104,338	
Excess of revenues (expenses) before miscellaneous	(5,967)	3,861	36,516	(20,347)			10,825	(776)	(6,625)	2,106	3,587		22,673	452	16,543	81,274	
Miscellaneous Income																	
A R C Fees																	
Interest Earned	1,104	3,870	2,344	(1,421)			46	7,766	826	317	76		2,441	304	4,582	8,369	849
Total miscellaneous income	1,104	3,870	2,344	(1,421)			46	7,766	826	317	76		2,441	304	4,582	8,369	849
Miscellaneous Expense																	
Class Participation Fees			322					4,327					2,830		8,319	4,680	
ARC Service Fees	1,650	5,009	4,344	1,268			297	6,079	1,610	441	927		14,352	751	7,159	17,273	
Miscellaneous																	
Total miscellaneous expense	1,650	5,009	4,666	1,268			297	10,406	1,610	441	927		17,182	751	15,478	21,953	
Excess of revenues (expenses)	\$ (6,513)	\$ 2,722	\$ 34,194	\$ (23,036)	\$ 4,413	\$ 15	\$ 11,195	\$ (1,027)	\$ 39,975	\$ (7,409)	\$ 1,982	\$ 2,736	\$ 7,932	\$ 5	\$ 5,647	\$ 67,690	\$ 849

ASSOCIATED RECREATION COUNCIL

SCHEDULE OF REVENUE AND EXPENSE

For the Year Ended December 31, 2001

	Japanese Garden	Tennis	Amy Yee Tennis	Canoe	Rowing	G.L. Boatouse Project	Montlake	Montlake Playground	Yester A.C.	Seattle Boating	Colman Pool	Wedding Attendants	Mt Baker Building Funds	Sand Point Traditions	Sand Point Tradition Eddie Bauer	Total Program	ARC	Total
Revenue																		
Class Fees-Adults	\$	-	\$ 1,493	\$ -	\$ 2,828	\$ 46,039	\$ (118)	\$ 44,350	\$ -	\$ 90,198	\$ -	\$ -	\$ -	\$ 660	\$ -	\$ 542,969	\$ -	\$ 542,969
Class Fees Adults-Retail Sales							1,045									31,721		31,721
Class Fees Youth & Seniors		6,815			16,560	89,171	186,619		33,787	91,651						2,844,956		2,844,956
Class Fees Child Care Under 8						875	27,035		175							1,459,627		1,459,627
Class Fees Youth, Sr.-Retail					4,234		394			402						20,204		20,204
Indoor Sports Fees-Adults							2,563		125	1,797						93,947		93,947
Indoor Sports Fees Youth, Sr.							42,507		132	4,305						284,290		284,290
Outdoor Sports Fees-Adults										45						235,417		235,417
Outdoor Sports Fees-Youth, Sr.																113,229		113,229
Facility Rental Staffing Fees	1,557						41,266		235	650	2,273	3,760				209,457		209,457
Donations	482	2,225	1,160	5,349	40,279	25,000	6,047	7,637	17,660	27,064			14,180		30,000	372,448		372,448
Grants		2,896		98	1,000				35,718	3,000			10,000			483,354		483,354
Dues & Insurance				5,125	140					2,430						11,078		11,078
Fund Raising Events					24,890				760	51,331			4,725	216	200	153,620		153,620
Special Events		22,850	13,064	5,108	28,501				335	11,958	1,403		140			155,508		155,508
Special Service Contracts									110,555	1,800						189,439	22,192	211,631
Field Trips									20	41,656						203,413		203,413
Merchandise-Retail Sales	404	14,825	47	14,471	91,819		311		802	13,396	1,776					145,401		145,401
Uniforms-Retail Sales				137	10,685		2,763		711	1,690			310			12,812		12,812
Weight Room Use-Retail Sales				294	6,444											33,953		33,953
Misc. Sales Income	507	623			90		3,914			2,084	1,439					116,837	1,100	117,937
Total revenue	2,950	51,727	14,271	49,970	344,049	25,000	366,451		201,015	345,457	6,891	3,760	29,355	1,076	30,000	7,713,680	23,292	7,736,972
Cash Over/Short																43		43
NSF Checks		(1,165)	(622)	(682)	(5,256)		5	(595)	(175)	(2,974)				(120)		(10,984)		(10,984)
Refunds									(210)							(86,181)		(86,181)
Total allowance/refunds		(1,165)	(622)	(682)	(5,256)		(5,879)		(380)	(2,974)				(120)		(97,122)		(97,122)
Net revenue	2,950	50,562	13,649	49,288	338,793	25,000	360,572		200,635	342,483	6,891	3,760	29,355	956	30,000	7,616,558	23,292	7,639,850
Expenses																		
Payroll Expense																		
Other Employees		8,061		10,387	49,516		253,357		99,653	84,938	2,688	2,996	192			3,878,679		3,878,679
Sight Coordinator Wages																		
Payroll Taxes		1,011		1,501	7,064		36,455		13,186	12,541	376	410	29			542,416	1,131	543,547
Office Salaries																199,681		199,681
Office Payroll Taxes																17,368		17,368

ASSOCIATED RECREATION COUNCIL

SCHEDULE OF REVENUE AND EXPENSE

(Continued)

For the Year Ended December 31, 2001

	Japanese Garden	Tennis	Amy Yee Tennis	Canoe	Rowing	Boathouse Project	Montlake	Montlake Playground	Yesler A.C.	Seattle Boating	Colman Pool	Wedding Attendants	Mt Baker Building Funds	Sand Point Traditions	Sand Point Tradition Eddie Bauer	Total Program	ARC	Total
Equipment Purchases	210	1,299		4,115	46,236		3,835		1,099 (220)	22,200 125	627					184,574 94,662		184,574 94,662
Sport Officials		773	984				1,080									178,740		178,740
Field Trips: Participant	62			12,258	57,199		2,135		1,409	31,347						11,465	742	12,207
Travel: Staff (Air/Bus/Taxi)		310		539	5,432		968			1,554							3,405	3,405
Bus/Parking																		
Rentals		3,080	258		145		71		18	2,042						90,942	587	91,529
Casual Labor		244														59,335		59,335
Uniforms																153,089		153,089
Awards & Trophies-Sports																		
Telephone		3,898	5,451		122		15,305		3,286	14,110						48,039	942	48,039
Licenses and Other Taxes		181			425		589		454	3,625						6,982	7,924	7,924
Repairs & Maintenance	113	994		732	8,165		6,050		2,855	6,081	122					98,312	5,623	103,935
Insurance-General				2,787	14,893		1,575			11,181						41,422	7,928	41,422
Insurance-Group Medical					9,671					8,405						24,256		32,184
Outside Services	525	6,061	3,875				5		2,359				46,395			60,543	13,219	73,762
Supplies: Classes		(15)		(63)	91		13,610		1,770	5,153						374,370	4,488	378,858
Supplies: Sports									16,840	3,495						376,255		376,255
Office Supplies	(62)	39					6,966		1,120	2,509						58,308		58,308
Office Supplies-Photocopy					1,068		1,486		800	2,548	13			13		28,006	7,743	35,749
Supplies: General	284	5,440			85		1,544		815	4,294	879		146			100,748	4,584	101,755
Supplies: Special Events		3,726	2,238	548	4,795		2,626		2,198	12,413		28		372	11,271	142,430	1,929	144,359
Supplies: ARC Board Meetings		20			20											420	2,307	2,727
Supplies: Fund Raising					4,919					10,975			33			26,665		26,665
Postage		242		82	525		21			2,491			1,288			13,211	4,974	18,185
Miscellaneous		74	3,041	2,200	927		650		6,050	7,931	148		(5,066)			104,965	3,230	108,195
Total general and administrative expenses	1,143	27,339	16,388	25,610	198,000		62,806		41,662	172,203	1,799	28	42,796	441	11,856	2,476,841	78,210	2,555,051
Excess of revenues (expenses) before miscellaneous	1,807	14,151	(2,739)	11,790	84,213	25,000	7,954		46,134	72,801	2,028	326	(13,662)	515	18,144	718,622	(273,098)	445,524
Miscellaneous Income																		
A R C Fees																		
Interest Earned	364	1,095	719	606	1,254	599	5,070	774	466	2,664	402	95	625	5	229	108,238	262,852 8,339	262,852 116,577
Total miscellaneous income	364	1,095	719	606	1,254	599	5,070	774	466	2,664	402	95	625	5	229	108,238	271,191	379,429
Miscellaneous Expense																		
Class Participation Fees																		
ARC Service Fees	57	1,303	685	1,237	3,987		6,986		55	52,269	177	143	1,159	23	401	189,022		189,022
Miscellaneous							14,092		6,560	9,101						262,851	8,520	262,851 8,520
Total miscellaneous expense	57	1,303	685	5,224	63,936		21,078		6,615	61,370	177	143	1,159	23	401	451,873	8,520	460,393
Increase (decrease) in unrestricted net assets	\$ 2,114	\$ 13,943	\$ (2,705)	\$ 7,172	\$ 21,531	\$ 25,599	\$ (8,054)	\$ 774	\$ 39,985	\$ 14,095	\$ 2,253	\$ 278	\$ (14,196)	\$ 497	\$ 17,972	\$ 374,987	\$ (10,427)	\$ 364,560